

INSTRUCTIONS FOR COMPLETING FORM SF-SAC, REPORTING ON AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS FOR FISCAL PERIODS ENDING IN 2004, 2005 OR 2006

Note: Submissions covering fiscal year end dates prior to January 1, 2004 should use one of the prior versions of Form SF-SAC available on the Federal Audit Clearinghouse Web site (<http://harvester.census.gov/fac/>). The form dated 3-20-2001 should be used for audits covering fiscal years ending in 2001, 2002 or 2003. The form dated 8-97 should be used for audits covering fiscal years ending in 1997, 1998, 1999 or 2000.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is OMB No. 0348-0057. The time required to complete this data collection form is estimated to average 30 hours for large auditees (i.e., auditees most likely to administer a large number of Federal awards) and 6 hours for all other auditees. These amounts reflect estimates of reporting burden on both auditees and auditors relating to the Form SF-SAC, including the time to review instructions, obtain the needed data, and complete and review the information.

Beginning with 2004 audit years, the Office of Management and Budget (OMB) Circular A-133 (Circular), "Audits of States, Local Governments, and Non-Profit Organizations," requires non-Federal entities that expend \$500,000 or more in a year in Federal awards to have an audit conducted in accordance with the Circular. For audit years 1997-2003, the audit threshold is \$300,000 per year.

Circular §__. 320(b) requires auditees to submit a completed Form SF-SAC, along with an appropriate number of reporting package copies in accordance with §__.320(d) of the Circular, to the Federal clearinghouse designated by OMB (currently the U. S. Census Bureau). The reporting package is defined in §__. 320(c) of the Circular. Auditees are also required to send a copy of the reporting package (or written notification of no findings) (§__. 320(e)) to any pass-through entity from which they receive Federal funds. Submissions to a pass-through entity should not include the form.

Auditees should not submit a reporting package or Form SF-SAC if their A-133 audit report is included in another auditee's report. **Example: If the audit of a state university's Federal awards is included in the state-wide single audit report and Form SF-SAC, the university should not submit a reporting package or Form SF-SAC to the Federal clearinghouse.**

SUBMISSION TO THE FEDERAL AUDIT CLEARINGHOUSE

Auditees are encouraged to use the online Internet submission option available on the Federal Audit Clearinghouse (FAC) Web site. Auditees and auditors reduce the likelihood of errors on the Form SF-SAC by using the online Internet submission option. The Web site is located at: <http://harvester.census.gov/fac/>. Prior to completing Form SF-SAC online, review the step-by-step instructions available on the FAC Web site.

Only an approved Form SF-SAC will be accepted. There are two approved Form SF-SAC formats: an original (or a photocopy) of the paper form or a form created using the online Internet Data Entry System option. Spreadsheet files for reporting the multiple Employer Identification Numbers (EINs), multiple DUNS numbers, Federal awards and audit finding data can be uploaded into the online Internet Data Entry System. Both options are available on the FAC Web site.

The form must be signed and dated by both the auditee and auditor. A photocopy of the form is acceptable. The online Internet Form SF-SAC requires the user to print a hard copy of the final form after the form passes all the edits, obtain the auditee and auditor signatures, and forward the signed Form SF-SAC along with the reporting package(s) to the FAC. Submission of anything other than a complete form and reporting package(s) will not be accepted.

WHO TO CONTACT WITH QUESTIONS

For audit-related questions, please contact the Federal awarding agency involved or the auditee's Federal cognizant or oversight agency. Appendix III of the "OMB Circular A-133 Compliance Supplement" contains Federal agency contact information for A-133 audits. Appendix III of the Compliance Supplement is accessible via the Internet at www.whitehouse.gov/OMB/grants. For questions concerning the submission process or the form, contact the FAC (1.888.222.9907). Information can also be found on the FAC Web site (<http://harvester.census.gov/fac/>).

DESCRIPTION OF FORM

PART I - GENERAL INFORMATION

The auditee completes this section (except Items 4 and 7) and signs and dates the certification statement provided in Item 6(g). The auditor completes Item 7 and signs and dates the statement provided in Item 7(g).

Item 1 - Fiscal Period Ending Date For This Submission

Enter the last day of the fiscal period covered by the submission. The form applies to audits covering fiscal year end dates in 2004, 2005 or 2006.

Note: Submissions covering fiscal year end dates prior to January 1, 2004 should use one of the prior versions of Form SF-SAC available on the Federal Audit Clearinghouse Web site (<http://harvester.census.gov/fac/>). The form dated 3-20-2001 should be used for audits covering fiscal years ending in 2001, 2002 or 2003. The form dated 8-97 should be used for audits covering fiscal years ending in 1997, 1998, 1999 or 2000.

Item 2 - Type of Circular A-133 Audit

Mark (X) the appropriate box. §__200 of the Circular requires non-Federal entities that expend \$500,000 or more in a year in Federal awards to have a single audit conducted in accordance with §__.500, except when they elect to have a program-specific audit conducted in accordance with §__.235.

Item 3 - Audit Period Covered

Check the appropriate box. Annual audits cover 12 months and biennial audits cover 24 months. If the audit period covered is neither annual nor biennial, mark "Other" and provide the number of months (excluding 12 and 24) covered in the space provided.

Item 4 - Date Received by Federal Clearinghouse

Skip this item (Federal government use only).

Item 5 - Auditee Identification Numbers

(a) Employer Identification Number (EIN)

Enter the Auditee's Employer Identification Number (EIN), the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS). If the auditee was assigned multiple EINs, enter the principal EIN. Also, using the spaces provided, enter the principal EIN on the top of each page of the form.

(b) Multiple EINs Covered in this Report

Mark (X) the appropriate box to indicate if the auditee (or components of an auditee covered by the audit) was assigned more than one EIN by the IRS. (Example: A Statewide audit covers many departments, each of which may have its own EIN.)

(c) List the multiple EINs covered in this report

If Part I, Item 5(b) is marked “Yes” list the additional EIN numbers for all entities covered by the audit in Item 5(c) of the continuation sheet on page 4 of the Form SF-SAC. An EIN should be considered covered in this report if this report is intended to satisfy the entity’s or component’s (e.g., State Agency, sub-entity) single audit requirement. If additional lines are needed, photocopy page 4 and attach the additional page(s) to the form. Do not include separate EINs for any component which did not receive, expend, or otherwise administer Federal awards.

Note: Auditees may file the continuation sheet on page 4 via an electronic spreadsheet using the online submission option. Instructions for this option are included in the online filing instructions available on the FAC Web site.

(d) D&B Data Universal Numbering System (DUNS) Number

The Dun & Bradstreet (D&B) Data Universal Numbering System (DUNS) number is a unique nine-digit identification sequence assigned by D&B. The principal auditee’s DUNS number must be entered in Item 5(d) on the Form SF-SAC for all audit reports covering expenditures of Federal awards resulting from award applications submitted on or after October 1, 2003.

(e) Multiple DUNS numbers covered in this report

Mark (X) the appropriate box to indicate if the auditee (or components of an auditee covered by the audit) was assigned more than one DUNS number by D&B. (Example: A Statewide audit covers many departments, each of which may have its own DUNS number.)

(f) List the multiple DUNS numbers covered in this report

If Part I, Item 5(e) is marked (X) “Yes,” list the additional DUNS numbers for all entities covered by the audit in Item 5(f) of the continuation sheet on page 4 of the Form SF-SAC. A DUNS number should be considered covered in this report when this report is intended to satisfy the entity’s or component’s (e.g., State Agency, sub-entity) single audit requirement. If additional lines are needed, photocopy page 4 and attach the additional page(s) to the form. Do not include separate DUNS numbers for any component which did not receive, expend, or otherwise administer Federal awards.

Note: Auditees may file the continuation sheet on page 4 via an electronic spreadsheet using the online submission option. Instructions for this option are included in the online filing instructions available on the FAC Web site.

Item 6 - Auditee Information

(a-f) Enter auditee contact information.

(g) A senior representative of the auditee (e.g., Chief Executive Officer, Controller, Director of Finance, Chief Financial Officer) signs the statement that the information on the form is accurate and complete as required by § __.320 of the Circular. Provide the printed name and title of the signatory and date of signature.

Item 7 - Auditor Information

The auditor completes this item.

(a-f) Enter the name of the auditor that conducted the audit in accordance with the Circular. The auditor name may represent a sole practitioner, certified public accounting firm, State auditor, etc. Where multiple audit organizations are used to conduct the audit work, the lead or coordinating auditor shall provide its information in Item 7(a-f) and attach a sheet to the form with the same information about other auditor organizations.

- (g) The auditor listed in Part I, Item 7(a) is the same auditor that signs the auditor statement. Additional auditors may sign the form, but only the first name listed will be entered into the database.

PART II - FINANCIAL STATEMENTS

The auditor completes this section of the form. All information for this section should be obtained from the opinion on the financial statements and reports in accordance with the Government Auditing Standards (GAS) related to the financial statement audit.

Item 1 - Type of Audit Report

If the audit report for the financial statements is unqualified, check box 1. If the audit report for the financial statements is other than unqualified, check boxes 2, 3, or 4, as applicable.

For example, if the financial statements for an auditee includes an unqualified opinion, a qualified opinion for a second aspect of the financial statement, and a disclaimer of opinion for a third aspect, then mark (X) boxes 2 and 4, but not 1 and 3.

Item 2 - Mark this item to show the existence of a “going concern” explanatory paragraph in the audit report.

Item 3 - Mark this item to show the disclosure of a reportable condition.

Item 4 - Mark this item to show the disclosure of a reportable condition reported as a material weakness.

Item 5 - Mark this item to show the disclosure of a material noncompliance.

PART III - FEDERAL PROGRAMS

The auditor completes this section of the form.

Item 1- When the Audit of Federal Awards Does Not Encompass the Entirety of the Auditee's Operation

If the audit of Federal awards did not encompass the entirety of the auditee’s operations expending Federal awards, the operations not included should be identified in a separate paragraph in the auditor’s report on major programs. Indicate whether or not the auditor’s report includes such a statement. Refer to the American Institute of Certified Public Accountants (AICPA) Statement of Position (SOP) 98-3 Chapter 10 for additional guidance.

Item 2- Dollar Threshold to Distinguish Type A and Type B Programs

Enter the dollar threshold used to distinguish between Type A and Type B programs as defined in §__.520(b) of the Circular. The dollar threshold must be \$500,000 or higher. Round to the nearest dollar.

Item 3- Low-Risk Auditee

Indicate whether or not the auditee qualifies as a low-risk auditee under §__.530 of the Circular.

Items 4and 5 - Reportable Conditions and Material Weaknesses

Indicate whether or not the Schedule of Findings and Questioned Costs includes any reportable conditions in internal control for major programs and whether or not any reportable conditions are material weaknesses.

Item 6- Questioned Costs

Indicate whether or not the Schedule of Findings and Questioned Costs discloses any known questioned costs.

Item 7- Prior Audit Findings

Indicate if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to Federal awards a Federal awarding agency provided **directly**. If “Yes”, identify the Federal agency(ies) providing the Federal awards with findings in Part III, Item 8.

Item 8- Federal Agencies Required to Receive the Reporting Package

Mark (X) the appropriate box to indicate each Federal awarding agency required to receive a copy of the reporting package pursuant to § __.320(d) of the Circular. A Federal agency should be marked only if the Schedule of Findings and Questioned Costs discloses audit findings relating to Federal awards the Federal awarding agency provided **directly** OR the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to Federal awards the Federal awarding agency provided **directly**. Note that the auditee must submit to the Clearinghouse one reporting package (as defined in § __.320(c)) for each Federal agency marked in this item, one archival reporting package, and one reporting package, if not marked above, for the Federal cognizant agency for audit. The Federal Cognizant agency for audit list is on the Federal Audit Clearinghouse Web site’s reference page (<http://harvester.census.gov/fac/dissemin/reports2.html>). Mark (X) in the appropriate box to indicate if an additional copy of the reporting package is required for the cognizant agency. Count the number of boxes marked (X), and enter the number on the total line.

Item 9- Federal Awards Expended During Fiscal Year

It is preferred that the program lines in Part III, Item 9 be listed in the same order as shown in the Schedule of Expenditures of Federal Awards.

Clusters, with the exception of R&D, should be broken out and each individual program must be listed on a separate line. The R&D cluster should be reported at the same level of detail as the Schedule of Expenditures of Federal Awards.

The information to complete columns (a), (b), (c), (d), and (e) is obtained from the Schedule of Expenditures of Federal Awards. The information to complete column (f) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. Note that Item 9 includes the required information for each Federal program presented in the Schedule of Expenditures of Federal Awards (and notes thereto), regardless of whether audit findings are reported. If additional lines are needed, photocopy page 3 and attach the additional page(s) to the form, and enter the total expenditures for all pages in the “Total Federal Awards Expended” block on the last page.

Note: Auditees may file this page via an electronic spreadsheet using the online submission option. Instructions for this option are included in the online filing instructions available on the Federal Audit Clearinghouse Web site.

Column (a) CFDA Number- Federal Agency Prefix and Extension

Programs with a CFDA Number

In the first two spaces, enter the first two digits of the Catalog of Federal Domestic Assistance (CFDA) number (Federal agency two-digit prefix) assigned to the Federal award. In the remaining space provided, enter the last three digits of the CFDA number. If this information is unavailable, consult the Federal awarding agency or pass-through entity to obtain this number. The CFDA number is available on the Internet at: <http://www.cfda.gov>.

Example: The U. S. Department of Education program 84.033 would be entered as:

8	4	033
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Programs with No CFDA Number but Award Has a Contract or Grant Number

You must enter the Federal Agency's two-digit prefix (as listed in Appendix 1). If the Federal Agency is not listed in Appendix 1, enter '99' for Miscellaneous. In the extension box, you may enter the contract or grant number from the Federal Agency (up to fifty digits, letters or characters).

Example: A Health and Human Services program with no CFDA number but with a contract number of 'CT-654321-B' would be entered as:

9	3	CT-654321-B
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Programs with No CFDA Number

If the program does not have a CFDA number or contract number (see above), enter the Federal agency's two-digit prefix (as listed in Appendix 1) in the first two spaces. In the extension box, enter "UNKNOWN."

Example: A U. S. Agency for International Development program with no CFDA number or contract number would be entered as:

0	2	UNKNOWN
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Column (b) - Research and Development

Indicate if the Federal program is a Research and Development (R&D) program as defined in §__.105 of the Circular by marking (X) in the appropriate box to indicate either "Yes" or "No". When a CFDA program consists of part R&D and part non-R&D, list the R&D expenditure detail on one line and the non-R&D expenditure detail on a second line.

Example: An National Science Foundation program with part R&D and part non-R&D for CFDA 47.076 would be entered as:

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number (a)			Research and development (b)	Name of Federal Program (c)	Amount Expended (d)	Direct Award (e)
Federal Agency Prefix ¹	Extension ²					
4	7	076	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	Education and Human Resources	23456	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N
4	7	076	<input checked="" type="checkbox"/> Y <input type="checkbox"/> N	Education and Human Resources	89101	<input checked="" type="checkbox"/> Y <input type="checkbox"/> N

Column (c) - Name of Federal Program

Enter the name of the Federal program as shown in the CFDA.

Column (d) - Amount Expended

Enter the amount of expenditures included in the Schedule of Expenditures of Federal Awards (Schedule) for each Federal program. Note that amounts shall include the value of Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end, regardless of whether such amounts were presented in the Schedule or in a note to the Schedule. Round to the nearest dollar.

Column (e) - Direct Award

Indicate if the award was received directly from a Federal awarding agency by marking (X) in the appropriate box to indicate either “Yes” or “No”. When an award consists of both direct and indirect (i.e., received by a subrecipient from a pass-through entity) funds, list the direct expenditure detail on one line and the indirect expenditure detail on a second line. When a single audit reporting entity receives direct awards and transfers them to another part of the same single audit reporting entity, these awards should still be reported as direct (e.g., transfers within the single audit reporting entity do not create a recipient/subrecipient relationship).

Example: A U.S. Department of Labor program with part direct and part indirect for CFDA 17.259 would be entered as:

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

CFDA Number (a)			Research and development (b)	Name of Federal Program (c)	Amount Expended (d)	Direct Award (e)
Federal Agency Prefix ¹		Extension ²				
1	7	259	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	Workforce Investment Act	133337	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N
1	7	259	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N	Workforce Investment Act	995582	<input checked="" type="checkbox"/> Y <input type="checkbox"/> N

Column (f) - Major Program

Major program - Indicate if the Federal program is a major program, as defined in §__.520 of the Circular by marking (X) in the appropriate box to indicate either “Yes” or “No”.

Opinion - If Part III, Item 9(f) “Major program” is answered “Yes”, enter one letter corresponding to the type of opinion on the major program. Enter either ‘U’ for Unqualified opinion, ‘Q’ for Qualified opinion, ‘A’ for Adverse opinion, or ‘D’ for Disclaimer of opinion. If the program is not a major program, leave the “Opinion” box blank.

Example: A major program must have an opinion marked. Do not mark the Opinion box for non-major programs.

9. -continued			10. AUDIT FINDINGS	
(e)	Major Program (f)		Type(s) of compliance requirement(s) (a)	Audit Finding reference number(s) (b)
	Major program	Opinion ³		
	<input checked="" type="checkbox"/> Y <input type="checkbox"/> N	A	AFG	2004-2
	<input checked="" type="checkbox"/> Y <input type="checkbox"/> N	U	O	N/A
	<input type="checkbox"/> Y <input checked="" type="checkbox"/> N		B	2004-3

Item 10- Audit Findings

The rows of Item 10 directly correspond to matching rows in Item 9. The information to complete columns (a) and (b) is obtained from the Schedule of Findings and Questioned Costs prepared by the auditor. If the Schedule of Findings and Questioned Costs does not identify audit findings for a specific row, the auditor should enter “O” for item (a) and “N/A” for item (b). Audit findings affecting more than one major program should be listed for all major programs affected.

Column (a) - Type(s) of Compliance Requirement(s)

Using the list provided on the form in footnote 3 on page 3, enter the letter(s) that correspond to the type(s) of compliance requirement(s) applicable to the audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud and other items reported under §___.510(a)) reported for each Federal program. Do not list all types of compliance requirements that were tested. Normally, audit findings will be covered by the 14 types of compliance requirements described in Part 3 of the “OMB Circular A-133 Compliance Supplement.” If there is an audit finding, but it is not covered by one of these, enter “P” for “Other.” If there were no audit findings, enter “O” for “None.” Enter the letters only, do not enter commas or spaces.

Column (b) - Audit Finding Reference Number(s)

Enter the audit finding reference number(s) for audit findings (i.e., noncompliance, reportable conditions (including material weaknesses), questioned costs, fraud, and other items reported under for §___.510(a)) in the Schedule of Findings and Questioned Costs. If no audit findings were reported, enter N/A for “Not applicable.”

APPENDIX I**Federal Agency Two-Digit Prefix List**

01	African Development Foundation
02	U. S. Agency for International Development
10	Department of Agriculture
23	Appalachian Regional Commission
88	Architectural & Transportation Barriers Compliance Board
13	Central Intelligence Agency
11	Department of Commerce
29	Commission on Civil Rights
78	Commodity Futures Trading Commission
87	Consumer Product Safety Commission
94	Corporation for National and Community Service
12	Department of Defense
84	Department of Education
81	Department of Energy
66	Environmental Protection Agency
30	Equal Employment Opportunity Commission
32	Federal Communications Commission
83	Federal Emergency Management Agency
33	Federal Maritime Commission
34	Federal Mediation and Conciliation Service
18	Federal Reserve System
36	Federal Trade Commission
39	General Services Administration
40	Government Printing Office
93	Department of Health and Human Services
97	Department of Homeland Security
14	Department of Housing and Urban Development
03	Institute of Museum and Library Services
04	Inter-American Foundation
15	Department of the Interior
61	International Trade Commission
41	Interstate Commerce Commission
16	Department of Justice
17	Department of Labor
09	Legal Services Corporation
42	Library of Congress

99	Miscellaneous
43	National Aeronautics & Space Administration
89	National Archives & Records Administration
92	National Council on Disability
44	National Credit Union Administration
05	National Endowment for the Arts
06	National Endowment for the Humanities
68	National Gallery of Art
46	National Labor Relations Board
47	National Science Foundation
77	Nuclear Regulatory Commission
07	Office of National Drug Control Policy
27	Office of Personnel Management
70	Overseas Private Investment Corporation
08	Peace Corps
86	Pension Benefit Guaranty Corporation
22	U. S. Postal Service
53	President's Committee on Employment of the Handicapped
57	Railroad Retirement Board
85	Scholarship Foundations
58	Securities and Exchange Commission
59	Small Business Administration
60	Smithsonian Institution
96	Social Security Administration
19	U. S. Department of State
62	Tennessee Valley Authority
20	Department of Transportation
21	Department of the Treasury
82	United States Information Agency
91	United States Institute of Peace
64	Department of Veterans Affairs